

GOODSILL ANDERSON QUINN & STIFEL
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Special Counsel to CHAPTER 11 TRUSTEE,
WENDELL F. BROOKS, JR.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF HAWAII**

In re

LOTS WAKO, INC., a Hawaii
corporation,

Debtor.

CASE NO. 07-00741 RJF
(Chapter 11)

TRUSTEE'S APPLICATION TO
AUTHORIZE TRUSTEE'S SPECIAL
COUNSEL TO RETAIN THOMAS T.
UENO, CPA AS ACCOUNTING
CONSULTANT

Judge: The Honorable Robert J. Faris

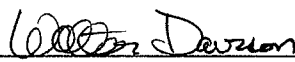
**TRUSTEE'S APPLICATION TO AUTHORIZE
TRUSTEE'S SPECIAL COUNSEL TO RETAIN
THOMAS T. UENO, CPA AS ACCOUNTING CONSULTANT**

Wendell F. Brooks, Jr., the duly appointed Chapter 11 Trustee herein ("Trustee"), pursuant to the Order entered January 17, 2007, hereby applies for an order authorizing Trustee's Special Counsel to retain the firm of THOMAS T. UENO, CPA to furnish accounting consultation and related services in connection with the estate's analysis and possible litigation of claims against the estate and by the estate against certain persons and entities.

This Application is based on 11 U.S.C. § 327, Rule 2014, F.R.Bk.P., the Memorandum and Declaration of Thomas T. Ueno in support of the Trustee's Application which are being filed concurrently herewith, and the files and pleadings in this case.

DATED: Honolulu, Hawaii, August 10, 2009.

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FOR THE DISTRICT OF HAWAII

In re

LOTS WAKO, INC., a Hawaii
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Debtor.

CASE NO. 07-00741 RJF
(Chapter 11)

MEMORANDUM IN SUPPORT
TRUSTEE'S APPLICATION TO
AUTHORIZE TRUSTEE'S SPECIAL
COUNSEL TO RETAIN THOMAS T.
UENO, CPA AS ACCOUNTING
CONSULTANT

Judge: The Honorable Robert J. Faris

**MEMORANDUM IN SUPPORT OF
TRUSTEE'S APPLICATION TO AUTHORIZE TRUSTEE'S SPECIAL
COUNSEL TO RETAIN THOMAS T. UENO, CPA
AS ACCOUNTING CONSULTANT**

Wendell F. Brooks, Jr., the duly appointed Chapter 11 Trustee herein ("Trustee"), pursuant to the Order entered January 17, 2007, hereby applies for an order authorizing Trustee's Special Counsel to retain the firm of THOMAS T. UENO, CPA (the "Ueno Firm") to furnish accounting consultation and related services in connection with the estate's analysis and possible litigation of claims against the estate and by the estate against certain persons and entities nunc pro tunc to July 13, 2009. Attached hereto as Exhibit "A" is a photocopy of the *curriculum vitae* of Thomas T. Ueno.

The current hourly billing rates for the Ueno Firm are as follows:

Thomas Ueno	\$315
	\$365 (deposition and trial testimony)
Carole Ueno	\$245
Garret Hoe	\$235
Yoshiro Mishina	\$205

The Trustee needs the services of an accounting firm to assist Trustee's Special Counsel in the analysis of certain claims against the estate and in

connection with possible avoidance and other litigation against certain persons and entities.

The Trustee previously retained the services of Bowen Hunsaker Hirai Consulting, Inc. (“Bowen Hunsaker”). The Trustee has discontinued employment of Bowen Hunsaker and seeks to employ the Ueno Firm going forward in place of Bowen Hunsaker.

Ueno has performed limited preliminary service in reviewing financial documents for an adversary proceeding the estate recently filed. The Trustee wishes to obtain further limited services from Ueno as soon as possible. Both reasons support nunc pro tunc appointment of Ueno.

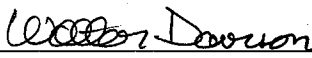
The Debtor engaged in a very large series of transfers of funds and other interests in property totaling millions of dollars over many years involving several persons and entities. The Ueno Firm offers a cost-effective provider of such services.

The Ueno Firm is familiar with the background of the Debtor’s case and has examined many of the Debtor’s financial transfers and transactions.

For the foregoing reasons, the Trustee respectfully requests this Court to grant his Application.

DATED: Honolulu, Hawaii, August 10, 2009.

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